

PART III

WITHDRAWAL FROM THE GOVERNMENT ACCOUNT

SECTION I: GENERAL RULES RELATING TO CLAIMS FOR WITHDRAWALS AND MANNER OF PAYMENT

28. Mode of withdrawals.—

Save as otherwise specially provided in these rules or unless Government in the Ministry of Finance (Department of Expenditure) otherwise direct in any case, no withdrawal of money may be made from the Government Account except by presentation of bill in support of relevant claim for the purpose.

Explanation.—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim, either in gross or by items, and includes such a statement presented in the form of a simple receipt. A bill becomes a voucher only when it is receipted and stamped 'PAID'. Office copies of bills (except of regular monthly pay and allowances bill vide Note under rule 66) may be retained by each Drawing Officer bearing only his initials (and not full signatures) and the words 'office copy' prominently written thereon.

29. Presentation of claims.—

Save as hereinafter provided bills drawn and presented by a departmental officer to an Accounts Officer or to a cheque drawing DDO shall themselves be duly receipted for payments. Separate receipts, duly affixed with revenue stamp wherever necessary, shall be obtained and furnished to the bill passing and paying authority at the time of receiving payment from him in respect of all other payments claimed through bills.

30. Claims of, and payments to Suppliers, etc.—

(1) When a person not in the Government employment claims payment for work done, service rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for Completing the necessary formalities and for making the payment with due expedition. The payment may be made by the officer by any recognised mode of payment, that is by cheque as far as possible or by bank draft, or by Cash or by postal money order at the request and expense of the payee concerned. The other relevant rules of this Section may also be observed for the purpose. A certificate to the effect that the payment has been made to the proper person and that a proper acknowledgement has been obtained and filed in his office may be sent to the Accounts Officer when the payment is made to a private party.

(2) Payments to pensioners are governed by rules 319 to 374 (both inclusive) and 441 of the Treasury Rules of the Central Government.

NOTE 1.—Payments due to contractors may, if so desired by them, be made to their banks instead of direct to contractors, provided that the department concerned obtains:

(i) an authorisation from the contractor in the form of a legally valid document such as a power of attorney or transfer deed, conferring authority on the bank to revive payment, and

(ii) the contractor's own acceptance of the correctness of the amount made out as being due to him by the Government; or his signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said bank. While the acknowledgement by a bank of cheque or draft received towards payment shall constitute a full and sufficient discharge, for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers. Nothing herein contained should operate to create in favour of the bank any right or equity vis-a-vis the Government.

NOTE 2.—Income tax is required to be deducted at source at the rate of 2 per cent in all cases of payment to contractors and sub-contractors exceeding Rs.10,000 in terms of the provisions of Section 194-C of the Income

31. Permanent Advances.—

Government officers may make such payments as are authorised to be paid out of permanent advances or imprests which they are permitted to hold under orders of competent authority issued in terms of rule 90 of the General Financial Rules, 1963 subject to recoupment on presentation of bills.

32. Arrear Claims.—

Claims against the Government which are not preferred within two year of their becoming due would attract the provision of rules 82 to 88 of the General Financial Rules, 1963. After relevant requirements thereof are satisfied, they may be presented to the Accounts Officer for pre-check payment; provided, further, that this rule shall not apply to claims on account of arrears of pensions, the payment of which is regulated by rule 369 of the Treasury Rules of the Central Government.

33. Preparation of bills.—

The following instructions with regard to preparation of bills shall be observed.

(i) Printed forms of bills as prescribed under these rules or other departmental regulations should, as far as possible, be used. Bill for all debt-head items should be drawn in separate forms printed in red ink on white paper.

(ii) If, in any case, the use of a bill purely in any regional language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of payee and the nature of the payment. .

(iii) All bills must be filled in and signed in ink; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned be written in words as well as in figures. The fraction of a rupee may, however, be written in figures after the words stating the number of rupees, but in the event of there being no fraction of a rupee, the word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples 'Rupees twenty-six only' 'Rupees twenty-five and 25 paise'.

(iv) All corrections and alterations in the total of a bill whether made in words or figures should be attested by the full signature, with date, of the person signing the receipt as many times as such corrections and alterations are made.

NOTE.—Erasures and overwriting in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his full signature with date against each.

(v) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged; and as far as practicable, its allocation between departments or between Central Government and State Governments where necessary.

(vi) Charges against two or more major heads should not be included in one bill.

NOTE.—This does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to the Government.

(vii) When bills are presented on account of charges incurred under any special orders, the order

sanctioning the charge should be quoted and the sanction attached to the bill.

(viii) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls. If, for any reason (such as illiteracy or the presentation of receipts in anticipation of payment), it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.

(ix) When payment is desired wholly or partly by a bank draft (wherever payment by bank draft is permissible) or by cheques in favour of another payee, formal application for the draft or cheque should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill.

(x) the spaces left blank either in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines.

(xi) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

34. Form of bills.—

The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, and the procedure to be observed in the presentation of such claims are specified in the rules in the subsequent Sections and Parts.

NOTE 1.—A Bill Register in [Form GAR 9](#) should be maintained by all Heads of Offices who are authorised to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

NOTE 2.—A Bill Transit Register in [Form GAR 10](#) should be maintained by all Heads of Offices who are authorised to draw money from the Accounts Officer/ cheque drawing D.D.O. as the case may be. To prevent presentation of fraudulent bills, the register should be reviewed bi-weekly by a gazetted officer and the result of the review recorded thereon.

35. Signature and counter-signature on bills.—

(1) Unless Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the Head of an Office, although in the absence of the latter the clerk may be signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on the bill is given by a mark or seal or thumb or great toe impression, it shall be attested by some known person. Signatures in Indian languages other than Hindi must always be transliterated.

Note 1.- Bill affixed with facsimile signature of the authorised officer presented by the Posts & Telegraphs Department for telegram and truck call charges by the municipalities and corporations for water and electricity charges and by Air India on account of their dues against Government (for passage fares, cargo and excess luggage charges), forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order. Similarly, the recovery claims and credit notes affixed with facsimile signature of the authorised officer of the Marine, Shipping, Electricity and Forest departments of the Andaman and Nicobar Administration may be accepted, if they are otherwise in order.

Note 2.- Unsigned bills, prepared on computer, presented by Indian Airlines on account of its dues against the Government (for passage fare, cargo and excess luggage charges) forming sub-vouchers of the contingent bills may be accepted for payment if otherwise in order. The disbursing officer should, however, maintain a record containing the complete details of journeys, etc. so that the claim when presented can be verified.

(2) The Head of an Office may authorise any Gazetted Officer serving under him to sign a bill or order for him,

communicating the name and specimen signature of the officer to the disbursing officer concerned. This will not, however, relieve the Head of the Office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment. When the above arrangements are made due to his temporary absence from headquarters on account of leave or tour, he should immediately, on return, check that the bills passed and cheques issued by the nominated officer during the period of his absence are correct, the payments have been properly accounted for and record a certificate to this effect in the cash book. Similar action may also be taken in case the arrangements are made due to his transfer but in that case, the prescribed verification may be made by the successor officer, soon after he takes over the new charge.

(3) Bill requiring previous counter-signature shall not be presented for payments before such counter signature has been obtained.

36. Duplicates and copies of bills, etc.-

(1) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which by any rule or order, duplicates have to be prepared and tendered with the originals.

(2) In the case of a bill passed by the Drawing Officer or Controlling Officer for presentation to an Accounts Officer or cheque-drawing D.D.O. as the case may be, but lost either before payment or before such presentation, the Government Officer, who drew the original bill shall ascertain from the Accounts Officer or Cheque drawing DDO that payment has not been made on it, before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the Accounts Officer or cheque-drawing D.D.O. as the case may be, with instructions to refuse payments on the original bill if presented.

NOTE.- For the purposes of this rule, the Accounts Officer or cheque-drawing DDO, on receipt of a request from any Drawing or Controlling Officer shall, after due verification from his records, furnish a certificate in the following form:-

"Certified that Bill No..... dated for Rs.....
(Rupees) reported by (Drawing Officer) to have been drawn by
him in favour of has not been paid, and will not be paid if presented hereafter".

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or counter-signed in full and the other copy or copies may be only initialled. Only the original copy shall be sent Accounts Officer or cheque-drawing D.D.O. for payment.

37. Stamps for receipts-

Receipts from all sums exceeding Rs.20 must be stamped under section 3 read with item 53 of Schedule-I of the Indian Stamp Act, 1899 (2 of 1899) unless they are exempt from stamp duty.

NOTE 1.- The limit of Rs.20 upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not to the gross claim preferred therein.

NOTE 2.- Receipts for payment made outside India should be obtained from the payees and stamped in accordance with local laws, if any, governing the stamping of such receipts.

38. Source from which cheque books are to be obtained.-

(1) Subject as hereinafter provided in this rule, cheques on the accredited bank shall be drawn on forms contained in cheque books supplied by the Accounts Officer or cheque-drawing D.D.O. concerned. Cheque books are not to be obtained from the bank for the purpose.

(2) Drawing Officers of the Defence, Railways and Posts and Telegraphs shall obtain their supplies of cheque books under departmental arrangements.

(3) Accounts Officers specially authorised by the Government to write cheques by means of cheque-perforating machines may obtain their supply of, cheque forms by requisition from the Deputy Controller of Stamps, Central Stamp Stores, Nasik Road. Such cheque forms shall be in continuous lengths and shall not be bound in books.

39. Intimating branch bank regarding cheque book to be used.—

(1) The Accounts Officer or cheque-drawing D.D.O. shall notify to the branch bank upon which he draws, the number of each cheque book which, from time to time, he brings into use and the number of cheques it contains. The bank will keep a record of these particulars for verifying the genuineness of the cheques presented for encashment.

NOTE.—Where cheques are authorised to be written by means of cheque perforating machines, there will be no separate book number on the cheque forms. In such cases, the numbers assigned to cheque forms intended to be used during a particular period shall be intimated to the relevant branches of the accredited bank by the concerned Principal Accounts Office.

40. Scrutiny, safe custody and surrender of cheque books.—

(1) Cheque books shall, on receipt, be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the flyleaf.

(2) Each cheque book must be kept under lock and key in the personal custody of the Accounts Officer and cheque-drawing D.D.O. who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

(3) In cases where withdrawal of funds by cheques is no longer necessary, all the cheque forms of cheque books which remain partly or wholly unused shall be surrendered to the Accounts Officer who will put to proper use the books which are wholly unused after either taking them on stock under intimation to the Principal Accounts Office and destroy by incineration the partly used ones under personal supervision after keeping note of the fact in the relevant records under proper attestation.

41. Intimating branch bank about loss of cheque book, bank cheque form.—

The loss of a cheque book or a blank cheque form shall be notified promptly to the branch bank with which the Accounts Officer or cheque drawing D.D.O. concerned has his account.

42. Instructions for indicating amounts of cheques.—

All cheques shall have written across them in words at right angles to the type, a sum a little in excess of that for which they are drawn; thus 'under rupees thirty only' will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly 'under rupees eight hundred only' will mean that it is for less than Rs. 800 but not less than Rs. 700. The amount shall be written in the manner prescribed for bills in clause (iii) of rule 33 and no abbreviation such as eleven hundred for 'one thousand one hundred' is permissible.

NOTE 1.—In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the words 'one' into 'four' by prefixing an 'f' changing the 'e' into 'r', the figures being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'seventy', the drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible.

NOTE 2.—The cross entry is not necessary if the amount in words is type perforated by special cheque writing machine.

NOTE 3.—There is no bar on cheques being drawn for less than Rs. 10. However, in the case of the Postal Section of the Posts and Telegraphs Department, the lowest sum for which a cheque may be issued is Rs. 100.

NOTE 4.—All cheques should be written and signed in indelible ink only.

43. Attestation of corrections, alterations in a cheque.—

All corrections and alterations in a cheque shall be attested by the drawing officer over his full signature.

44. Types of cheque forms.—

(1) Cheque drawn in favour of Government offices or Departments or payment on account of inter-departmental or inter-Governmental dues shall be crossed and the words "for credit to Government account and not payable in cash" written between the lines.

NOTE.—A distinct format for this type of cheques, bearing the superscription "Government Account" has been approved by the Controller General of Accounts for use by the Accounts Offices and also by cheque drawing D.D.Os who have to pay telephone bills through cheques of this category in terms of rule 114 and are functioning under the scheme of departmentalisation of Central (Civil) Accounts for the purpose of payment of inter-departmental, inter-Governmental claims. These cheques are not negotiable and not payable in cash but creditable to Government Account only. These special cheque forms, therefore, do not require to be crossed as indicated in this sub-rule.

(2) Cheques payable to Government officers to enable them to make disbursement in cash, such as of pay and allowances of establishments, of contingent expenditure on behalf of the Government, shall be issued in favour of the disbursing Government officer concerned by designation, the word "only" being added after the designation of the payee officer on the cheque. Such cheques shall bear the superscription "not transferable" on the top and are not negotiable.

NOTE 1.—A distinct format for this type of cheques bearing the superscription "Not-Transferable" has also been approved by the Controller General of Accounts for use by Accounts Offices and by cheque-drawing D.D.Os under the scheme referred to in the note under sub-rule (1).

NOTE 2.—In the case of such cheques, the payments will be made to the payee or to his messenger holding a letter or authority for proper identification. The specimen signatures of these officers will be supplied to the bank in advance and care will be taken by the bank to see that the signature given as discharge on the cheque agrees with the specimen signature on its records.

(3) (a) Subject to the provisions of clause (b), all cheques towards payment or personal claims of Government servants, pensioners, contractors, suppliers and public sector companies and corporation shall be drawn as payable to or order of the payee.

(b) Cheques coming within the purview of clause (a), if drawn on the bank shall be crossed with the superscription "Account Payee only" wherever the amount exceeds Rs. 1000 in regard to salary cheque, or wherever the amount exceed Rs.500 in respect of non-salary cheques. Such non-salary cheque for an amount not exceeding Rs. 1000 may, however, be issued as open cheque if so desired by the payee but only as order cheque. It should be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course. [{Refer Correction Slip 23}](#)

NOTE 1.—A distinct format for this type of cheques bearing the words "Pay to..... or order" on its body has been approved by the Controller General of Accounts for use by Accounts Offices and cheque drawing D.D.Os under the said scheme.

NOTE 2.—Government servants are permitted to receive their salary in cash or by cheque at their option. Acquittance for the payments made to them shall be obtained in accordance with the provisions of rule 92 of these rules. An option, in this regard will, however, be exercised in March every year for the ensuing financial year. Payments other than of salary will also be made by the same kind of payment as of salary. However, in bases where salary is payable in cash, other payments like house building advance may nevertheless be paid by cheque if these are heavy and where specifically requested for in writing by the payee.

NOTE 3.—In cases where the working of any bank accredited to a Ministry, Department or Union territory is affected by go-slow and timely payment of salary and other payments is likely to be delayed, the officers and staff getting salary by cheques may be issued 'open' instead of 'Account Payee' cheques even when the amount to be paid in a case exceeds Rs. 1000. For this purpose, the provisions contained in clause (b) of sub-rule 3 may be relaxed by the Chief Controller of Accounts or Controller of Accounts or Deputy Controller of Accounts with the approval of the Financial Adviser in respect of payments to be made at the headquarters of the Ministry or Department. At other places, similar action may be taken by the concerned Pay and Accounts Officer with the approval of the Head of Department, subject to the condition that whenever such relaxation is granted, a report to that effect is immediately furnished to the Chief Controller, Controller of Accounts or Deputy Controller of Accounts, as the case may be. This procedure may also be followed by the relevant offices in the Posts and Telegraphs, Defence and Railway Departments.

NOTE 4.—'Open' cheque will invariably be made over to the individual payees through the concerned Drawing and Disbursing Officers who would be responsible for obtaining their acknowledgement in the register in [Form GAR 11](#).

45. Period of validity of a cheque.—

Cheque shall be payable at any time within three months after the month of issue; thus a cheque bearing any date in January is payable at any time upto 30th April.

NOTE.—The provisions of this rule do not apply to cheques drawn on local banks by the Indian Missions and Posts abroad. The period of currency of cheques in these cases will be determined according to local regulations of the country concerned.

46. Procedure for revalidation of a time-barred cheque, etc.—

(1) A time-barred cheque may be received back by the drawer and in a case where its amount was not cancelled and written back in the accounts in accordance with the provisions of sub-rule (2) of rule 47 and it is not older than one year from its original date, may be revalidated under the signature of the drawer by changing the date; otherwise, a new cheque may be issued in lieu thereof, after he satisfies himself about the reasons for its non-encashment and also justification for revalidation or issue of a new cheque in lieu. The fact of receipt of the time-barred cheque and action taken should be noted on its counterfoil and in the register of cheques delivered; and in the latter case, necessary cross reference should be given in the new counterfoil. Where the drawer of the cheque is a cheque drawing D.D.O., he should deface it suitably and forward it to the Pay and Accounts Office alongwith the list of payments, in support of the item representing the drawal of the new cheque.

(2) In the event of the non-return of the time-barred cheque to the drawer, the drawer should, on the expiry of the prescribed period of 3 months after the month of issue of the cheque, request the payee either to return the cheque or explain the causes for its non-return and take further action, as may be necessary, in terms of the provisions of rule 47 or 48, as the case may be.

47. Procedure for cancellation of a cheque.—

(1) When it is necessary to cancel a cheque, (i) in cases where the cheque is not issued, its cancellation should be recorded with dated signature on the counterfoil and the cheque should be destroyed;

(ii) where it is issued and withdrawn, after similar note on its counterfoil, it should be defaced; and forwarded to the Pay and Accounts Office where the drawer is a cheque-drawing D.D.O.; entries in the accounts should be suitably reversed;

(iii) if the cheque is not in the drawer's possession after satisfying himself with reference to his records (namely payment and error scrolls and register of cheques delivered) that it is not paid, he should promptly send an intimation by registered post (acknowledgement due) to the branch bank on which it is drawn to stop payment of the cheque. In case the drawer is a cheque-drawing D.D.O., he should inform the Pay and Accounts Office. If the currency of the cheque has not expired at the time of sending the intimation, the bank shall acknowledge in writing in the

form indicated in clause (i) of sub-rule (2) of rule 48 that it has kept a note of the 'stop payment' order.

(2) A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

NOTE.—Fan-fold cheques used in the Defence Accounts Department and cheque forms in continuous lengths permitted to be used by certain offices under the provisions of sub-rule (3) of rule 38 have no counterfoil. The cancellation of such cheques, should, therefore, be recorded by the drawing office on the copy of the schedule of cheques issued and the register of bill payments, as the case may be.

48. Lost cheques.—

(1) A request for the issue of a cheque in lieu of a cheque alleged to be lost, may be entertained if the request is received by the Pay and Accounts Officer or Accounts Officer or cheque-drawing D.D.O. who had issued the original cheque, within a period of one year from the date of issue of the original cheque, irrespective of the date on which the relevant claim had accrued. However, the concerned Principal Accounts Officer may, nevertheless, order entertainment of such a request received by the Pay and Accounts Officer or Accounts Officer of cheque-drawing D.D.O. within a period of 3-1/2 years from the date on which the relevant claim had become due, wherever this is beneficial.

(2) The Pay and Accounts Officer shall proceed with a request relating to a cheque issued by him and which satisfies the above conditions in the manner stated below:

(i) The Pay and Accounts Office should send an intimation by registered post, acknowledgement due, to the bank drawn on regarding the alleged loss of the cheque and advise it to stop payment if the cheque alleged to have been lost is presented for payment thereafter. If the currency of such a cheque has not expired in terms of rule 45 *ibid* at the time of sending such an intimation, the bank shall acknowledge in writing in the following form, that it has kept a note of the Stop Payment Order:—

"We acknowledge receipt of your letter No.....dated..... and advice having noted to stop payment of cheque No datedfor Rs.....Rupees..... favouring....."

In this connection, it is certified, that cheque No.dated.for Rs. reported by the drawing officer to have been drawn by him on this bank in favour of..... will not be paid if presented thereafter."

In case, however, the currency of the cheque alleged to have been lost has expired when the intimation regarding loss of cheque is sent to the bank, no acknowledgement of the Stop Payment Order may be insisted from the bank. The postal acknowledgement may be treated as sufficient for the record of the Pay and Accounts Office.

(ii) The Pay and Accounts Officer should satisfy himself with reference to the records maintained in his office such as the payment or error scrolls received from the paying bank and register of cheques delivered, that the payment of the cheque in question has not been made. He should also keep a suitable note on the counter-foil of the lost cheque and against the relevant entries in the register of cheques delivered and paid voucher, regarding the Issue of a fresh cheque in lieu of the lost one.

(iii) The Party requesting for the issuance of a fresh cheque in lieu of the lost one should execute an indemnity bond in [Form G.A.R. 12](#). However, in the case of a Government Department, Public Undertakings wholly owned by Government or the bank, the execution of such an indemnity bond is not necessary but a fresh cheque should, in these cases, be issued only on receipt of a certificate that the cheque alleged to have been lost was not received by them or having received the same, it was lost and further that it will be returned to the Pay and Accounts

Office if found afterwards.

(iv) on completion of the requirements in clauses (i) to (iii), the Pay and Accounts Officer may issue a fresh cheque in lieu of the lost one under intimation to the drawee office.

NOTE: If the currency of the lost cheque expires on Saturday, the Pay and Accounts Officer shall also verify the scroll of cheques paid for the subsequent working day of the bank for purposes of clause (ii) and sub-rule (3).

(3) When cheque drawing D.D.O. reports to the paying branch of the bank about a cheque issued by him having been lost, the bank shall record a 'Stop' against the cheque and issue an acknowledgement in the form given in clause (i) of sub-rule 2. On receiving a copy of this acknowledgement from the said cheque-drawing D.D.O., the Pay and Accounts Officer concerned will after verification of his relevant records such as register of cheques delivered and after keeping a suitable note against the relevant entry in that register, issue a non-payment certificate to the cheque drawing D.D.O. in the following form:—

"Certified that cheque No. _____ dated _____ for Rs. _____ reported by (the drawing officer) to have been drawn by him on.... branch of bank in favour of _____ has not been paid".

The cheque-drawing D.D.O. will note particulars of the non-payment certificate received by him against the relevant entry in the office copy of the list of payments, to indicate that the original cheque has not been paid and it has been 'stopped' from payment. A similar note will also be made by him on the counterfoil of that cheque and office copy of the relevant paid voucher before issuing a fresh cheque in lieu thereof. Provisions of clause (iii) of sub-rule 2 will be followed for the purpose of issue of a fresh cheque and the number and date of the fresh cheque will also be noted on the list of payments, paid voucher and counterfoil of the old and cancelled cheque. While the paying bank need not thus issue 'non-payment certificate', there will be no change in their responsibilities in regard to lost cheques. All usual precautions will continue to be exercised by them with a view to ensuring that a cheque in respect of which 'stop' advice has been received, is not subsequently paid.

(4) If it is found afterwards, that the original cheque had been paid, the Pay and Accounts Officer will take up the matter with the paying branch telegraphically and stop payment of the renewed cheque if not already paid. He will also reverse the entries made in the relevant record (including counterfoils) on this account on receipt of confirmation of this fact from the paying branch. In case the renewed cheque is reported to have been paid by then, he will place the paid amount under the head of account "858-Suspense Accounts-Suspense Account (Civil)-cheques cancelled but paid" till the matter is investigated and the amount is recovered or written off. The paid cheque will also be removed from the payment scroll and kept in the personal custody of the Pay and Accounts Office till then. In case the fact of such payment is noticed by the drawing and disbursing officer, he will report the matter immediately to the paying branch and inform the Pay and Accounts Officer accordingly by a telegram for further action.

49. Date of payment.—

(1) For the purpose of this rule, payment realised by the payee by encashing a cheque revalidated in terms of sub-rule (1) of rule 46 or a fresh cheque obtained in terms of sub-rule (1) of rule 48 shall be treated as payment realised by encashing the original cheque. Without prejudice to the provisions of rule 190 of the General Financial Rules 1963, the date of payment when payment is made by a cheque of the type referred to in clause (a) of sub-rule (3) of rule 44 will be reckoned as—

(i) the cheque is handed over to the payee or to his authorised messenger,

(a) the bank's working day next to the date of the cheque if the cheque does not bear superscription in terms of Note 2 or

(b) the specific date superscribed in terms of Note 2 on the cheque, as the case may be; or

(ii) if it is posted to the payee in pursuance of a request for sending it by post, the date on which

the cover containing it is put into the post or the date under sub-clause (b) of clause (i), whichever is later.

(2) Wherever payment is arranged by means of a bank draft to a payee located at a station different from that of the authority competent to draw relevant cheque (against which the draft is purchased), the date of payment will be reckoned as—

(i) date on which it is handed over to the payee or his authorised agent (presuming that no undue delay is caused by the payee in this regard) or the specific date superscribed in terms of Note 2, if the latter date is later; or

(ii) if it is posted to the payee, the date on which the cover containing it is put into the post or the said specific date whichever is later, as the case may be.

NOTE 1.—Payment made by Government by postal money order or by any other recognised mode of remitting money by post shall be reckoned as having been made on the date on which the receipt for the money is issued by the post office.

NOTE 2.—The superscription "payable on or after. . . ." (specific date of payment to be indicated in the blank space) may be recorded on cheques wherever necessary. The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should preferably be written in red ink. In the case of a bank draft also, similar superscription could be got endorsed by the bank.

(3) Cases of payment of Rs. 1 crore and above to a public sector undertaking/ Government aided institution, have to be authorised by the concerned PAO at New Delhi through the Reserve Bank of India, New Delhi, which will afford credit to the bank (current) account of the beneficiary by affording contra-debit to the Ministry's/ Department's account with the Reserve Bank. The date of payment in such cases will be the date indicated against the relevant entry in the payment scroll rendered by the Reserve Bank.

50. Letters of Credit against assignment accounts, etc.--

(1) The Accounts Officer concerned shall communicate to the relevant branch of the accredited bank, the amount of quarterly assignment authorised in favour of cheque drawing D.D.O.s rendering account to him. A fresh letter of credit, issued after expiry of the period prescribed in the earlier letter of credit will be treated as an addition to the unspent balance of the earlier letter of credit. The Pay and Accounts Officers, while communicating the assignment for the second and subsequent quarters should indicate not only the amount assigned for that quarter, but also the progressive total of assignment upto the end of the quarter so that the bank is able to ensure that the total cumulative drawals from the beginning of the year do not exceed the total progressive assignments. However, the assignment remaining unspent as at the end of a financial year is not to be carried forward to the first quarter of the next financial year. The paying branch is responsible to ensure that at no time the amount assigned in the letter of credit is exceeded by the payment of any cheque. The cheques actually issued during the last quarter but presented for payment during the next quarter (within the period of validity) will be taken by the bank against the assignment of the year in which they were drawn and not against the assignment of the year in which they are paid.

(2) A drawing officer in whose favour an assignment account has been opened in the accredited bank, is not permitted to draw the whole amount and place it in a separate account in the bank or in a private account.

NOTE.—It is not also permissible to draw cheques and deposit the amount in the department's cash chest at the end of the year for the purpose of showing the full amount of the grant as utilised.

51. Specimen signatures and other safeguards.—

(1) Every Government officer who is authorised to (i) sign or countersign bills shall send a specimen of his signatures to his Accounts Officer through some superior officer or predecessor whose specimen signature is already with the Accounts Officer and (ii) draw cheques, shall send specimen of his signatures similarly to the branch bank concerned (and also to the Accounts Officer in cases where the officer is cheque-drawing

D.D.O.). When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Accounts Officer and bank concerned.

(2) Specimen signatures when forwarded on a sheet of paper, other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

NOTE.—The Mint Masters are exempted from circulating the specimen signature of their officers issuing Mint Out-turn Certificates payable at the bank.

52. Comparison of signature with the specimen, etc.—

(i) With regard to claims presented, the signature of the drawing officer shall be compared carefully with his specimen signature received under rule 51 before payment is ordered.

NOTE.—Specimen signatures received should be carefully pasted in guard files which must be kept in the personal custody of the Accounts Officer and cheque drawing D.D.O.

(2) Special precautions must be taken as regards all bills and documents showing signs of alteration and if such documents be frequently received from any office, the attention of the Head of the Office shall be formally drawn to the irregularity.

(3) No document bearing an erasure can be accepted and payment on such documents shall be refused and a fresh document called for.

53. Special seal to be affixed on payment authorities.—

All orders and authorities for payment wherever required to be issued from one Accounts Office on another (e.g. Pension Payment authority) will be stamped with a special seal, which will remain in the personal custody of the officer signing them, and specimen impression of the seal duly attested will be supplied to all Accounts Officers concerned.

NOTE.—The provisions of this rule are not applicable to payment orders issued by or upon Defence Accounts Officers.

54. Payment by postal money order.—

(1) In case in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

(2) Wherever money is withdrawn by departmental officers under these rules, from Government Account for payment, such as to a refundee in cash, and the claimant does not receive it (or arrange to receive it) within a month from the date of drawal in spite of intimation thereof, and where individual payments are of value upto Rs. 100, the money may be remitted to the payee by postal money order irrespective of whether a request to this effect has been received from the payee or not.

55. Rules applicable to officers in charge of Military Treasure chest etc. in dealing with claims.—

Unless there be anything repugnant in the subject or context, and subject to such variation or modification as may be authorised by departmental regulations, the rules contained in Rules 177 to 204 of the Treasury Rules of the Central Government shall be followed generally by officers-in-charge of Military Treasures chests, and offices of the Posts and Telegraphs department mentioned in rule 4, in dealing with claims against the Government that may be presented to them for disbursement.

56. Vouchers for payment.—

Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgement of the payment signed by the person by whom or on whose behalf the claim is put forward. The acknowledgement shall be taken at the time of payment.

NOTE 1.—As adjustment bills for 'Nil' amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such bills.

NOTE 2.—A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment, either in cash or by cheque, made to him on one occasion, shall constitute a valid quittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.

57. Certificate of payment in certain circumstances.—

In all cases in which it is not possible or expedient to support a payment by worker or by the payee's receipt, a certificate of payment duly signed by the disbursing officer and counter-signed by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accounts Officer where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

NOTE 1.—In case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the Post Office and this also covers charges for the money order commission.

NOTE 2.—A certified copy, marked 'duplicate', of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

58. Scrutiny of claims presented to a departmental office.—

The provisions of rules 33 and 37 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

NOTE.—Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipt within the meaning of clause (23) of section 2 of the Indian Stamp Act, 1899 (2 of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not therefore, be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs. 20)., or, in cases where this is not practicable, they are stamped 'paid' and initialled by the drawing and disbursing officer. The cash memoranda submitted in support of the claims for reimbursement of the cost of special medicines purchased from the market under the Medical Attendance Rules need not, however, be stamped or bear the supplier's acknowledgement.

59. Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers.—

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

60. Safe custody etc., of vouchers and acquittances which are not required to be submitted to Accounts Offices.—

(1) Vouchers and acquittances which are not required to be submitted to the Accounts Officer shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

(2) The provisions of rule 109, with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

61. Overcharges.—

Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Accounts Officer that the question of recovery from either of them may be considered.

62. Audit objections and recoveries.—

(1) Every Government servant must attend promptly to all objections and orders communicated to him by the Accounts Officer, Internal Check Inspecting Officer and Statutory Audit Officer.

(2) When an Accounts Officer disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accounts Officer authorises the payment to be resumed.

NOTE.—If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the orders of recovery should be passed on to that disbursing officer without delay.

(3) Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has, in receiving the excess, acted contrary to orders or without due justification or taken an advance for a specific purpose, not utilised it for the purpose (for which the advance was sanctioned) within the prescribed period, and failed to refund the outstanding amount within the stipulated date.

PART III

WITHDRAWAL FROM THE GOVERNMENT ACCOUNT

SECTION II.- PERSONAL CLAIMS OF GOVERNMENT SERVANTS

63. Application.—

The provisions contained in the rules in this section apply generally to personal claims such as pay and allowances of Government Servants working in Central Civil Ministries, Departments and Union territories. In their application to such claims payable at a departmental office of disbursement functioning under Defence, Railways and Posts and Telegraphs Departments, these rules are subject to such variation or modification as may be authorised by their departmental regulations.

64. Due date for payment of salaries.—

(1) Subject to such special orders as may be issued by the Government from time to time in relation to specified Departments or places or both, bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than 5 days before the last working day of the month by the labour of which such pay and allowances are earned and shall be due for payment on the last working day of the month to which they relate. However, the pay and allowances for the month of March shall be paid on the first working day of April.

(2) The Government may, in special cases, relax any of the conditions specified in this rule.

Explanation 1.—For the purpose of this rule, 'working day' shall be deemed to be a day on which the office in which the disbursement is to be made, the Accounts/Pay & Accounts office which has issued the salary cheque and the bank are all open for transacting their respective ordinary business, so that withdrawal of moneys and disbursement thereof become practicable on the same day.

Explanation 2.—In the case of an industrial establishment where payments are staggered and made on days specifically fixed for the purpose, the pay due on any of the specified days may be disbursed on the preceding working day if the specified day on which pay is due is a public holiday.

Explanation 3.—In the case of industrial establishments where disbursement of salaries to the officers and staff are not staggered but made on a single day, the amount required for such disbursement may be drawn on the day preceding the day on which the disbursement is to be made if the latter day happens to be a half working day subject to suitable overnight security arrangements being made for the safe custody of the amounts drawn.

NOTE 1.—In the following cases, monthly bills for pay and allowances may be signed and presented earlier than 5 days before the last working day of the month:—

(a) the monthly salary bills to be presented at the offices of the departmental Pay and Accounts Officers and cheque drawing DDOs may be signed well in time to ensure that they reach the concerned office by the 20th of the month to which the bills relate;

(b) the monthly bills or pay and allowances of all Government servants posted at localities remote from the station of the concerned drawing and disbursing officer, to whom remittances of the monthly salary, even by the quickest possible means, cannot reach within a reasonable time, say, the first seven working days of the next month, and also such bills in respect of Government servants who are on tour and payment is required to be made to them at the station where they are on tour, may be presented to the Accounts Officer, or Cheque Drawing DDO as the case may be, not earlier than the 15th of the month to which the pay and allowances relate so as to obtain the necessary outstation bank drafts to arrange for the despatch so as to reach the claimants within the first 7 working days of the next month, or in case of absence of banking facility at the remote locality for encashing cheques, or bank drafts, in order to arrange remittance in such other manner as may be authorised.

NOTE 2.—In the case of the Indian Missions abroad, pay and allowances of the locally recruited staff may be disbursed in accordance with the local laws and customs.

65. Cases in which drawal and disbursements for part of a month permitted.—

In the following cases separate bills may be presented for pay and allowances (including for joining time, if any) or leave salary due for part of a month and such bills may be paid before the end of the month:

(a) When a Government servant proceeds on transfer, deputation, leave or vacation—

- (i) to or from a place outside India from or to a place in India, or
- (ii) from any place outside India to another place outside India.

NOTE—If a Government servant is permitted to draw his leave salary in India, he will not be paid upto the date of his relief but will be allowed to draw his pay and allowances for the broken period of the month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another account circle; or within the same account circle when involving change of drawing and disbursing officer on account of transfer between or within Civil Ministries and Departments.

(c) When a Government servant finally quits the service of the Government, or is transferred to foreign service or on deputation to a State Government.

(d) When a Government servant proceeding on leave from a post in a country outside India, draws in that country leave salary up to date prior to that on which he leaves that country.

(e) When, on occasions of local importance and following local practice. Heads of Indian Embassies, High Commissions or other Missions abroad, authorise payment of salary and allowances of the locally recruited employees for the period not beyond the date preceding the day of payment.

66. Form and preparation of pay and travelling allowance bills.—

(1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary shall be prepared in [Form G.A.R. 13](#). Departments which are using data writing machines, such as the Bradma machine for the preparation of pay bills shall substitute inner pages of Form G.A.R. 13. with pages in Form GAR 13A. Bills for travelling allowance, other than permanent or fixed allowances shall be presented in [Form G.A.R. 14](#), along with the claims in Form 14A, 14B or 14C as the case may be.

Exception.—Pay and fixed allowances of President, Vice-President, Ministers and Officers appointed under the seal of the President, and non-officials appointed on Committees, etc. set up by Government will be claimed on bills in [Form G.A.R. 15](#). Their travelling allowance claims will be presented on bills in [Form G.A.R. 16](#). Travelling allowance claims of non-officials appointed on committees etc. by the Government will be countersigned by the officer declared as a Controlling Officer for this purpose.

(2) A separate pay bill should be prepared for:—

- (i) establishments whose charges are debitable to different heads of account;
- (ii) personnel to whom salary is payable individually by cheques and
- (iii) group 'D' employees.

Each of the bills may be prepared by including both permanent and temporary establishments, and divided into separate sections comprising the establishments and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In the case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for

permanent posts the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanction letter shall also be indicated. In cases where sanction for continuance of posts has been applied, for, the drawing and disbursing officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned at earlier rates. Except as provided in sub-rule (4), the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which these payments are claimed shall be mentioned against the concerned Government servant in the body of the bill. The other instructions printed on the form of the bill should also be carefully followed.

(3) Entries in all the money columns of the bill shall be totalled separately under each section and part; and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the person preparing the bill.

(4) (a) Names of non-gazetted Government servants of the following categories shall be omitted:

(i) all persons in Central Services Group D;

(ii) all head constables and constables.

(b) The Government may, in consultation with the Comptroller and Auditor-General, extend the provisions of this rule to other specified classes of establishments where entry of names in the pay bills is not essential for pre-check or audit purposes or both:

Provided that in all such cases a certificate in the following form shall be endorsed on the bill, namely:—

"Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill, have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders".

(c) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but the bills must show separately the number of employees on different rates of pay or with different designations.

NOTE—A Pay Bill Register in Form G.A.R. 17 and abstract of Pay Bill in [Form G.A.R. 18](#) shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowance bills presented for payment. No office copy of a regular monthly pay and allowances bill need be maintained, but a Bill check register in [Form G.A.R. 19](#) shall be maintained, which will be made use of in preparing the sectionwise acquittance rolls in large establishments where pay is disbursed through Section Supervisors. In small establishment where pay is disbursed directly by the cashier, this register is not required, but net total can be copied out on acquittance roll from each bill.

67. Absentee statement.—

The monthly bill shall be supported by an absentee statement in [Form G.A.R. 20](#) if a Government servant, other than that belonging to any of the categories covered by sub-rule (4) of rule 66 was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively. This statement is required to be submitted only in respect of long leave chains/ spells and other long-term vacancies caused due to death, suspension, transfer, deputation etc. against which either postings or officiating arrangements are made.

68. Increment Certificate.—

(1) To the first bill in which a periodical increment is drawn for a Government servant, a certificate in [Form GAR 21](#) shall be appended. In the case of Government servants whose names are omitted from pay bill under sub-rule (4) of rule 66, such certificates need not be so attached to the pay bills but should be made available

for test check during local audit.

(2) Of the two alternative certificates printed in [Form GAR 21](#), the former may be, used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods such as of absence from duty not counting for increment and absence on extraordinary leave, and if he has held a post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate. In all other cases, the second alternative form of certificate shall be used and it shall be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

(3) When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the efficiency bar.

69. Affixing prescribed certificates.—

Claim for house rent or any other fixed allowance shall be supported by such certificates as may be prescribed by Government from time to time.

70. Fund deductions.—

The duty of noting the proper deduction to be made from pay bills on account of Provident and other funds shall devolve on the drawer of the bill but no discretion is allowed in carrying out any order received from the Accounts Officer to make any particular deduction. The procedure to be followed in making such deductions is laid down in Section II of Part IV of these rules.

71. Income-tax deductions.—

Deduction from pay bills on account of Income Tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (43 of 1961) as amended from time to time and the rules and orders issued thereunder.

72. House rent or licence fee deductions.—

When demand statements, (in duplicate) for licence fee of public buildings recoverable from Government servants are received from the Public Works Divisional office or any other authority in charge of such buildings, the Heads of Offices or drawing and disbursing officers shall make the necessary deductions as specified therein from the relevant bill in which pay is drawn. After the recovery is made, one copy of the demand statement shall be returned to the authority from which it was received after noting the amount (s) recovered and recording a certificate to the effect that the recovery is in order and has been made and that the emoluments are correct.

(2) If the licence fee recoverable from a Govt. servant is limited to a certain percentage of his emoluments, the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. If, after the return of the demand statement, the emoluments of the Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule,

(i) the recovery of licence fee from Government servants of the Central Government in respect of buildings belonging to a State may be made in accordance with such procedure as may be prescribed by the Government of that State, and

(ii) Departments of the Central Government may, after consultation with the Accounts Officer,

prescribe such detailed rules or procedure as may be necessary for recovery of licence fee in respect of such buildings under their administrative control.

(4) The provisions of this rule apply *mutatis mutandis* to recoveries of other charges, such as additional licence fee for furniture, electric, water heating and sanitary installations and charges for consumption of water and electricity, which may, under the orders of competent authority, be recovered in the same way as, and together with, licence fee for building proper.

(5) The procedure under sub-rules (1) to (4) shall not apply to the General Pool accommodation under the Control of Director of Estates. The Directorate of Estates, including its Regional offices, issue standing demand statements on receipt of which the Heads of Offices or drawing and disbursing officers, as the case may be, should make the deductions of the licence fee specified therein from the next relevant bill in which pay is drawn. They should prepare a schedule in support of the deductions made in the relevant bill and attach thereto. After booking the amount of deductions to the receipt head, the Accounts Officer will pass on the schedule to the Assistant Director (Accounts), New Delhi or the concerned Estate Manager indicating the total amount recovered and other relevant details if any.

(6) In cases where any general pool accommodation is allotted to Officers whose pay and allowances are drawn from other than Central Government's Civil Estimates i.e. Posts and Telegraphs, Railways, Defence or State Governments and other cash paying departments, licence fee recovered is required to be remitted by the respective Accounts Officer to the Directorate of Estates by cheque or draft duly supported by the detailed schedules.

73. Recoveries ordered by Accounts Officer.—

Deductions on account of sums disallowed from pay or other bills by the Accounts Officer in the course of post check (or when the deduction could not be effected for any reason from the bill during pre-check) shall be made strictly in accordance with the instructions issued by him. The recovery of a sum disallowed from a pay bill may be made from the next pay bill. A sum disallowed from a travelling allowance bill may be recovered from the next payment of travelling allowance, or in cash or from the next pay bill if the Government servant concerned does not, within a month, present any other travelling allowance bill.

74. Attachment of debt.—

(1) When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and to keep a record of such deductions in [form G.A.R. 22](#).

(2) If a Government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency, vest in such Court or the Receiver, and the attached amounts in such cases, instead of being sent to the various courts which issued the orders of attachment, should be sent to the Insolvency Court or the Receiver for pro rata distribution among all the creditors of the insolvent Government servant.

NOTE 1.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908). The following is an extract of the relevant provisions of the said sub-section

"60 (1) The following property is liable to attachment in execution of a decree

Provided that the following particulars shall not be liable to such attachment namely:—
.....

(i) salary to the extent of the first four hundred rupees and two third of the remainder in execution of any decree other than a decree for maintenance.

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree.

(ia) One third of the salary in execution of any decree for maintenance;

.....
.....

(1) any allowance forming part of the emoluments of any servant of the Government. which the appropriate Government may, by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.... while under suspension;

.....
.....

Explanation II.—In clause (i) and (ia) 'salary' means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e), derived by a person from his employment whether on duty or on leave.

Explanation III.—In clause (1), 'appropriate Government' means.—

(i) as respects any person in the service of the Central Government the Central Government;

(ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation IV.—For the purposes of this proviso, "Wages" includes bonus and "labourer" includes a skilled, unskilled or semi-skilled labourer.

NOTE 2.—The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure :—

(1) The following allowances payable to any public officer in the service of the Government, or any servant of a Railway, or of a cantonment authority or a Port Authority of a major port, shall be exempt from attachment by order of a Court:—

(i) All kinds of travelling allowances.

(ii) All kinds of conveyance allowances.

(iii) All allowances granted for meeting the cost of

(a) uniforms, and

(b) rations.

(iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.

(v) All house-rent allowances.

(vi) Dearness Allowance or any other allowance granted to provide relief against the increased cost of living.

(vii) A foreign allowance, *frais de representation* in the case of Diplomatic Missions, assigned to officers serving in posts abroad.

(viii) Children's education allowance (whether described as such or as children educational

assistance or any other manner).

(ix) All amounts paid by way of reimbursement of medical expenses.

NOTE 3.—Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of a Court.

In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by 'X' and the allowances declared to be exempt from attachment (*vide* Note 2 below the proceeding rule) and the subsistence grant or allowance to such Government servant if he is under suspension, are represented by 'Y', the amount attachable will be $(X - Y - 400) / 3$

NOTE 4.—The decrees awarded by Courts prior to, the first day of February 1977 would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September, 1963 or the limit of the first hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts.

[GIMP No. F. II (11)-B (TR)/ 77" dated 28th June, 1977]

75. Action to be taken with reference to a second or subsequent attachment order.—

(1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to attachment orders is within the maximum limit prescribed in rule 74.

(2) If a new attachment order has the result of the total attachable amount exceeding the maximum limit prescribed, the disbursing officer shall return the new attachment order to the court concerned with a statement showing:—

- (i) particulars of the existing attachment (s),
- (ii) particulars of the amount (s) withheld and paid up-to-date into the Court (s) concerned,
- (iii) the amount (s) remaining to be recovered.

76. Deductions which are to be effected from the non-attachable portion.—

Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant, dues of co-operative societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

77. Procedure for recovery based on attachment orders and remittance to the .—

Without prejudice to the appropriate provisions of the Code of Civil Procedure, 1908 (5 of 1908), the procedure to be followed by the drawing and disbursing officers in making recoveries from pay and allowances of Government servants, of amounts in compliance with attachment orders issued by Courts shall be regulated in accordance with the following rules namely:—

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances of the Government servant shall be worked out on the pay bill as usual. Wherever the payment to the Government servant is by means of cheque, the net entitlement arrived at after making deductions on account of provident fund, taxes on income as per rule 76, shall be split into the amount attachable under the Court attachment order and the balance to be disbursed to the Government servant concerned, to enable two separate cheques to be prepared respectively for

the amount to be remitted to the Court concerned and that payable to the officer. Wherever the salary is payable in cash, there is no need of any break up to be shown in the pay bill, but this may be done distinctly in the acquittance roll ([Form-GAR 24](#)).

(2) In the case of an attachment order issued by a Court in India against a Government servant whose pay and allowances are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 extends, the drawing and disbursing officer of the concerned Ministry, Department or Union territory in India will be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments.

(3) In cases in which a judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed in order to evade payment on account of an attachment order issued by a Court of law, the head of the office may draw the pay of the judgment-debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the court concerned.

(4) The amounts drawn under sub-rules (2) and (3) shall be treated for all purposes as payment of the dues of the Government servant to that extent and particulars of the attachment order will be cited in the pay bill or the acquittance roll as an authority for the charge and the Court's receipt for the amounts shall be filed with the attachment register or such other suitable record as, may be kept by the drawing officer.

78. Cost of remittance to Court.—

The cost, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

79. Recoveries on account of profession tax, etc.—

(1) Recoveries from the salaries of Government servants, on account of profession tax levied under an Act of a State Government and dues of Co-operative Societies registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to effect such recoveries, shall be made by the drawing and disbursing officer in accordance with such procedure as may be laid down by Government from time to time.

(2) A drawing and disbursing officer, even when not located within the territorial limits to which any of the above mentioned Acts applies, may effect recoveries on account of profession tax or dues of a co-operative society from the salary payable to a Government servant, provided that such Government servant, in the case of dues of Co-operative societies, authorises the disbursing officer in writing, to effect such recoveries and the disbursing officer ensures, before effecting the recoveries, that the authorisation given to him by the Government servant is clear, unambiguous and has not been revoked.

80. First payment of pay, allowances etc.—

When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate in the [Form GAR 2](#) prescribed for the purpose; if the Government servant did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a certificate by the drawing and disbursing officer to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant must accompany the bill in conformity with and if so required, by any rule or order governing the conditions of the service to which he belongs. Where the competent authority under any rule or order authorises the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of fitness, a certificate to this effect shall be, furnished in the first pay bill. If a pensioner is re-employed, the fact shall be stated in the bill.

81. Issue of Last Pay Certificate in the event of transfer, deputation or foreign service.—

In all cases of transfers, deputations and foreign service, the last drawing and disbursing officer of the Government servant should send a copy of the last pay certificate to the new drawing and disbursing officer. Other documents such as the service book are also to be sent in the case of transfers from one Ministry or Department of the Central Government to another (including Defence Posts & Telegraphs and Railways).

82. Place of payment.—

Save as hereinafter provided and subject to any special procedure that may be prescribed by authorised departmental regulations, bills for pay and allowances or leave salary are ordinarily payable only where the drawing and disbursing officer who draws the claims is stationed.

NOTE.—In cases where a Government servant is on tour and payment has to be made to him at the station where he is on tour, the drawing officer shall remit the amount to him by bank draft at par or Postal Money Order, the charges involved in sending the bank draft by registered post or in remitting the dues by money order shall be charged to office contingencies.

(2) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to an individual Government servant, or class of Government servants for drawing a part of their pay at places other than their headquarters.

83. Drawal of arrears pertaining to a post held previously.—

The pay and allowances due in respect of the old post (on account of a re-fixation of pay and allowances) which could not, be drawn at the time of a transfer, may, be drawn by the drawing and disbursing officer who is responsible to draw and disburse emoluments of the Government servant against the new post. 'Due and Drawn Statement' in respect of arrears should be prepared by the latter drawing and disbursing officer and sent to that of the earlier office or parent office as the case may be, for verification of the claim. The earlier office or parent office may check these documents, make entries in their records and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills. On receipt of the 'Due and Drawn Statement' duly vetted, the arrear bill may be drawn. If inter-departmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit.

[{Refer Correction Slip 12}](#)

Exception: Arrears of dearness allowance / additional dearness allowance sanctioned by the Government retrospectively after the transfer of a Government servant from one Department to another Department, or from one office to another office, in the same Department, shall be drawn and paid by the D.D.O. responsible for drawal and disbursement of the emoluments of the Government servant against the new post, without getting the 'due and drawn' statement verified by the previous D.D.O. Before making such payment, it will be verified from the service book, leave account and L.P.C. that there is no spell of unauthorised absence/half-pay leave/extra-ordinary leave during the period for which the arrears are payable in respect of a Government servant. (Cases involving such spells will be regulated by the provisions of the main rule). However an intimation of the payment of such arrears having been made shall be sent by the new D.D.O. , to the D.D.O. of the earlier office for keeping necessary note in the pay bill register. He may check the details of payments authorised by the new D.D.O. and in case any discrepancy/overpayment is noticed, he may intimate it to the new D.D.O. for recovery from the Government servant. The previous D.D.O. shall send a confirmation to the present D.D.O. about his having kept a note of the payment of arrears in the pay bill register. The new D.D.O. shall watch the receipt of such a confirmation from the previous D.D.O. and shall make a note to this effect in the pay bill register.

84. Government servant absent from India to arrange for receipt of his dues in India.—

If pay, allowances or leave salary becomes due in India to a Government servant absent out of India, he must make his own arrangements to receive it in India.

85. Payment of pay, leave salary, etc. through agents.—

(1) Save as hereinafter provided, pay and allowances or leave salary may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account provided that the Government servant's formal acquittance is produced by the messenger and in such a case the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

NOTE.—Pay and allowances of a person who is certified by a magistrate to be lunatic should be paid in accordance with the detailed procedure* laid down under the provisions of sub-section (1) of section 95 of the Indian Lunacy Act, 1912 (4 of 1912).

* Ministry of Finance (DEA) O. M. No. F-10 (28) B/66 Dated 15th June, 1966.

(2) (a) Pay and allowances and leave salary of a Government servant, who is unable to present himself in person to receive payment, may be paid to a banker or agent duly authorised by him to receive the money and give a legal pittance, provided that the banker or the agent holds a legally valid power of attorney to act in this behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer, with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt, which need not be stamped, to show that the money has been actually received by him.

NOTE— Notwithstanding anything contained in this clause, the Government may, in special circumstances, authorise payment of such part of a claim of a Government servant be made to a person and to the extent as may specifically be so asked for in writing in this behalf by the Government servant concerned. In such a case the receipt given by the person so authorised to receive the sum specified shall constitute a valid quittance for the amount paid to him and a receipt for the balance only, if any, when paid, shall be obtained from the Government servant concerned.

(b) A Government servant or a single person cannot be constituted as an 'agent' for the purpose of this rule, except when he holds a legally, valid power of attorney to act for the Government servant concerned.

86. Bond of indemnity to be entered into by agents.—

(1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay and allowances granting suitable, powers of attorney to enable them to do so, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of over-payment.

NOTE —A register of power of attorney should be maintained by the disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted should be recorded therein.

(2) The bond of indemnity which must be stamped which is required to be executed by a commercial bank acting as agent may be in the following form:—

In consideration of our being permitted to draw leave salary, vacation pay and allowances of Shri.....during his absence from official duty from.....to..... .we hereby undertake to refund to the Government, on demand and without demur, any overpayment that may be made to us as his agent, In this respect the decision of the Government shall be final and binding on us."

NOTE-- It must be seen that the person signing the bond has authority to bind a commercial bank acting as agent.

(3) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934 may be allowed to execute a general bond in

[Form GAR 47](#) to cover the leave salary, vacation pay and allowances of their constituents in general.

Exception.—State Cooperative banks, State-owned or control-led banks, which are not included in the Second Schedule to the Reserve Bank of India Act, 1934 may be allowed by the Government, in consultation with the Reserve Bank, to execute a general bond of indemnity under this rule, provided such banks undertake commercial banking and their financial position is considered satisfactory.

87. Leave salary.—

(1) Subject to any special orders issued by the Government in this behalf or to any special procedure that may be prescribed by departmental regulations, the leave salary of a Government servant shall be drawn from the office of disbursement from which his pay was being drawn immediately before proceeding on leave. Normally, the Government servant must make his own arrangements for getting his leave salary remitted to him. However, if a Government servant on earned leave exceeding one month specifically requests for the remittance of his dues by means of demand draft, the drawing and disbursing officer concerned shall arrange for the remittance in accordance with the provisions of Note below sub-rule (1) of rule 82. In cases where a period of leave is followed by transfer, any portion of leave salary which was not drawn at the old station, may be drawn at the office of disbursement from which the pay in respect of the new post is drawn.

NOTE 1.—When a Group 'D' Government servant proceeds on leave for a period exceeding one month, the net leave salary due to him shall, on his express request, be remitted to him by the drawing and disbursing office by postal money order at Government expense.

NOTE 2.—Government servants serving in the Missions abroad may, for the period of leave spent in India, draw their leave salary in India on bills drawn by the Department concerned on the basis of the last pay certificate issued by the Mission concerned. This procedure will also apply for the payment of joining time pay and emoluments or leave salary, as the case may be, and, or any other allowances admissible in India for the period of voyage as also for any initial period of leave spent abroad before embarking for India, which a Government servant can draw under rule 91 of the Fundamental Rules.

(2) When leave salary is drawn for a Government servant other than that belonging to any of the categories covered in sub-rule (4) of rule 66, the bill in which it is first drawn shall be accompanied by a certificate by the drawing officer, showing the calculations of the amount of the leave salary drawn or quoting the rule or order under which the leave salary is based on actual pay. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bills in, or the office from which such pay was drawn shall be given in the certificate.

(3) A Government servant who is granted terminal leave or refused leave under the provisions of rule 39 of Central Civil Services (Leave) Rules, 1972, shall be paid in lump sum, the amount equivalent to leave salary and allowances, if, any, admissible during such leave (excluding Compensatory City Allowance and House Rent Allowance) for the entire period of such leave as, one time settlement. The city compensatory and house rent allowances during refused leave, if otherwise admissible shall, however, be paid each month in arrears on the expiry of the refused leave for that month.

88. Overtime allowance.—

Subject to any general or special orders issued by the Government in this behalf, every bill for overtime allowance shall contain a certificate of the Head of the Office to the following effect:

"Certified that—

(a) the persons for whom overtime allowances are claimed in this bill, have actually earned it by working overtime;

(b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;

(c) overtime allowances are claimed at rates sanctioned by competent authority; and

(d) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill."

NOTE:—In cases in which overtime is paid out of fees recovered from private parties and credited in the Government account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into Government Account.

89. Arrear bills.—

Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date, together with the date of encashment, of the monthly bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the pay bill register in Form G.A.R. 17 or in the office copy of the relevant bill for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrear being claimed once again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature:

(i) that no part of the amount claimed has been drawn previously.

(ii) that a note of the arrear claim has been made in the pay bill register or in the office copy of the bill as the case may be, for the period to which the claim pertains

Subject to the conditions laid down in rule 32 arrears bills can be presented at any time and may include as many items as are necessary

90. Travelling allowance bills.—

(1) Bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared and presented in accordance with the following provisions:

(i) The bills shall be prepared in [Form G.A.R. 14](#) (along with claims in Form G.A.R 14A, 14B or 14C as the case may be) the instructions printed on the form being strictly observed, When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

(ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of horses or conveyances transported should be furnished in the bill. For the purpose of drawing the allowance on account of family, a certificate must be furnished by the Government servant of the number and relationship of, the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished but every claim for the cost of transportation of personal effects and horses or conveyances should be supported by a certificate that the actual expenses incurred were not less than the amount claimed.

(iii) All travelling allowance bills must bear a certificate of the drawing officer in the following form:—

"Certified that I have satisfied myself that the amounts included in the bills drawn one/ two/three months previous to this date, with the exception of those detailed below (total amount of which has been refunded by deduction from this bill) have been disbursed to the Government servants named therein and their receipts taken on the office copy of the bill or in a separate acquittance roll".

(2) The bill completed as above may be encashed on the receipt of the Head of the Office; but no bill requiring previous countersignature of a controlling authority shall be presented before such counter signature is obtained.

(3) The travelling allowance bills of Government servants proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and, as far as practicable, before 31st day of March if the tour has been completed before that date.

91. Medical charges reimbursement bills.--

Bill for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in [Form G.A.R. 23](#). The amounts drawn in the bills must be supported by proper receipts and vouchers in all cases.

92. Disbursement of pay and allowance etc. and acquittances therefor.—

(1) The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal acquittance. The legal acquittance may be obtained in an Acquittance Roll in [Form G.A.R. 24](#) as in respect of monthly Pay and Allowances and on the office copy of bills for other payments. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of bill. The particulars in [Form G.A.R. 24](#) will be filled in from a Bill Check Register in [Form G.A.R. 19](#). In cases where the payee Government servant is physically unable to sign the acquittance, the Head of the Office shall disburse the amount or hand over the cheque, as the case may be, to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.

(2) If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when the occasion for making the payment arises, the amount may be drawn a new under rule 89.

Provided that, if in the opinion of the Head of Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) It is also not permissible to keep undisbursed pay and or allowances under any circumstances as a credit under the deposit section of Government Account to facilitate its subsequent withdrawal.

NOTE: 1.—Acquittance rolls and office copies of bills on which acquittance is obtained are not required to be submitted to the Accounts Officer, but being important records, they should be stamped 'PAID' and preserved carefully for the prescribed periods.

In respect of the payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'PAID' stamp, duly attested by the drawing officer, need be affixed only against the total disbursed amount of the acquittance roll. In respect of undisbursed amount paid subsequently, the items should be stamped 'PAID' individually and attested by the drawing officer while signing the Cash Book.

NOTE: 2 —Cash drawn on pay and travelling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowance, should be kept in a Register in [Form GAR 25](#). Entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by a Gazetted Officer. From this register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund either in cash or by short drawal from the next bill.

93. Last payment of pay and allowances—

Normally, the last payment of pay or allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of Office satisfies himself, by reference to his own records and to other appropriate authorities where necessary, that there are no demands outstanding against the Government servant. However, in case, where security for an amount

considered by the said Head of Office to be adequate to cover the aforesaid demands is taken from such Government servant, in cash, or by a surety bond, or by with-holding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realised.

Exception.—The disbursement of pay and allowances in lieu of notice period under the provisions of rule 56 (j) of the Fundamental Rules or rule 48 of the Central Civil Services (Pension) Rules, 1972, shall be governed by special instructions issued by the Government in this behalf.

NOTE:—The above provisions apply *mutatis mutandis* to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government, proceeding on foreign service in or out of India, and (ii) non-officials including members of any Commission or Committee whether statutory or not, on their termination of service with the Commission, or Committee.

94. Death of payee.—

Pay and allowances can be drawn for the day of the Government servant's death; the hour at which death takes place has no effect on the claim.

NOTE:—'Day' for the purpose of this rule should mean a calendar day beginning and ending at midnight.

95. Arrears payable after death.—

{Refer [Correction Slip 18](#) and [Correction Slip 16](#)}

(1) Subject to the provisions of rule 93, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without production of usual legal authority, under the orders of the Head of office in which the Government servant was employed at the time of his death, provided the Head of office is otherwise satisfied about the right of the claimant.

In cases where the gross amount of the claim exceeds Rs.10,000, payment will be made by the Head of Office only on the execution of an indemnity bond in [Form GAR 26](#) duly stamped for the gross amount due for payment with such sureties as may be deemed necessary.

Provided that the Head of office may, subject to the condition prescribed in para 1, make anticipatory payment of an amount not exceeding Rs.10,000.

NOTE 1.—Normally, there should be two sureties, both of known financial stability unless the gross amount of the claim is less than Rs.10,000 in which case the authority accepting the indemnity bond in Form G.A.R. 26 for and on behalf of the President should decide on the merits of each case, whether to accept only one surety instead of two.

NOTE 2.—The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the President by an officer duly authorised under clause (1) of article 299 of the Constitution.

(2) In case of any doubt, payment shall be made only to the person (s) producing the legal authority.

(3) On receipt of the claim for payment of arrears of pay and allowances of all kinds (including travelling allowance claims) on behalf of a deceased Government servant from his heir (s), the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form. The claim should be supported by, all the relevant certificates which the Head of Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of Office, the Head of Office should record if he is satisfied about the correctness of the claim, and furnish a certificate to the effect that, "the claim, is not susceptible of verification but is considered reasonable". The amount should be disbursed to the claimant by the Head of the Office by following the procedure laid down in sub-rule (1). A formal receipt, stamped where necessary, should be obtained from the claimant.

NOTE.—The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any Commission or Committee whether statutory or not

PART III WITHDRAWAL FROM THE GOVERNMENT ACCOUNT

SECTION III—CONTINGENT CHARGES

96. *Meaning of the term.*—

The term "contingent charges" or "contingencies" used in this Section means and includes all incidental and other expenses (including on stores) which are incurred for the management of an office as an office or for the working of technical establishment such as laboratory, workshop, industrial installation, store depot and the like but other than expenditure which has been specifically classified as falling under some other head of expenditure e.g., 'works', 'tools and plant'.

97. *Application.*—

(1) The rules of procedure prescribed in this Section shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in Section IV of this Part or by any departmental regulations.

(2) The provisions of this Section shall apply primarily to contingent charges of Heads of Offices of Civil Ministries or Departments. Contingent charges of other departments, such as Posts and Telegraphs, Defence and Railways are also subject to the rules in this Section, except in so far as they are supplemented or modified by their authorised departmental regulations.

98. *Types of contingent charges.*—

Contingent charges incurred on the public service are divided into the following types, the types adopted in each department or office being determined by orders of competent authority—

- (i) Contract contingencies.—those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.
- (ii) Scale-regulated contingencies—to comprise such contingent charges as may be regulated by scales laid down by competent authority, such as rewards for destruction of wild animals.
- (iii) Special contingencies—to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.
- (iv) Countersigned contingencies—to include such contingent charges as may require approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Pay and Accounts Officer.
- (v) Fully vouched contingencies—to comprise contingent charges, which require neither special sanction nor countersignature, but may be incurred by the Head of Office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without counter-signature.

NOTE.— The five types of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill scale-regulated contingencies may require counter-signature. When a contingent charge falls within two or more types, the procedure prescribed in rules 113 to 122 for each of these types shall, as far as possible, be applied.

99. Payment of contingent expenditure out of permanent advances, etc.—

Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills, may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority (issued in accordance with the provisions of rule 90 of the General Financial Rules, 1963), subject to recoupment on presentation of contingent bill. All such claims upto Rs.2,000 may be disbursed out of permanent advance or imprest. [\[Refer Correction Slip 25\]](#) and [\[Refer Correction Slip 14\]](#)

NOTE.—The monetary limit will not apply in regard to claims relating to Telephone, Electricity and Water bills in the case of a non-cheque drawing DDO stationed at a place different from that at which the accredited Pay and Accounts Officer or cheque drawing DDO authorised to pay his contingent bills, as the case may be, is located.

100. General Limitations.—

- (1) All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. The charges relating to two or more major heads may not be included in one bill.
- (2) No money shall be drawn from Government Account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.
- (3) Save as hereinafter provided in sub-rule (4), no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.
- (4) (a) Subject to any general or special orders issued by the Government, the pay of Group D servants, by whatever designation they may be called, who have been or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure:—
 - (i) Hot weather establishments;
 - (ii) Mazdoors engaged on manual labour and paid daily or monthly wages;
 - (iii) Sweepers;
 - (iv) Other classes of Group D servants like dhobies, tailors, syces, grass-cutters.
- (b) The wages of temporary field establishments of Surveys and Settlements and of extra potdars entertained for accompanying remittances, may also be drawn on contingent bills.

101. Certificates relating to certain types of contingent charges.—

- (1) Contingent charges incurred on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates shall be supported by certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid.
- (2) Contingent bills for claims relating to rents, rates, taxes, electricity and water and other connected charges incurred on account of the hire of private buildings by Government for accommodation of Government offices should be accompanied by either of the two following certificates to be signed by the Drawing Officer:
 - (a) no portion of the building for which the expenditure was incurred, was utilised for residential or other purposes during the period to which the charges relate; or

(b) the share of expenditure required to be recovered for the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered as indicated against each, from the undermentioned persons from whom it was due.

102. Certificate in support of stores purchase bills.—

If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

103. Contingent items purchased through Directorate General, Supply and Disposals.—

Provisions of rule 127 shall be applicable to purchase of contingent items through Directorate General, Supplies and Disposals.

104. Certificate in support of contingent bills which include sales tax charges.—

Contingent bills which include charges on account of purchase of goods on which sales tax has also been charged, should be supported by the following certificates signed by the disbursing officer:—

"Certified that in the case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which sales tax has been charged, the goods have not been exempted under the Central Sales Tax Act or the rules made thereunder and that the amounts paid on account of Sales Tax on those goods are correct under the provisions of that Act or the rules made thereunder, and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government."

105. Certificate to be attached to contingent bills which include charges on account of light refreshments at formal meetings, conferences.—

The following certificate signed by the drawing officer shall be attached to all the contingent bills which include charges on account of expenditure on light refreshments at formal meetings and conferences:—

"Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Government, from time to time, and that the prescribed monetary limits have not been exceeded."

106. Certificate to be attached to contingent bills for drawing pay of certain group 'D' servants.—

In the case of Group D servants whose pay is drawn on contingent bills in accordance with the provisions of sub-rule (4) of rule 100, certificates in the following form shall be furnished by the drawing officer:—

(a) "Certified that all Group D servants whose pay has been charged in this bill, were actually entertained in Government service during the period concerned."

(b) "Certified that the rates of pay and dearness allowances of part-time and casual employees drawn in this bill have been fixed in accordance with the orders of the Government of India presently in force."

107. Responsibility of drawing officers.—

Every Government officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

108. Responsibility of controlling authority.—

The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and are in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accounts Officer has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

109. Cancellation and destruction of sub-vouchers.—

The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

(ii) Every sub-voucher which under the provisions of rules 111 (sub-rule 3), 113, 119 and 120 is not forwarded either to the Accounts Officer or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.

(iii) Sub-vouchers submitted to a controlling officer which he is not required to forward to the Accounts Officer should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature on the bill.

(iv) In all cases in which sub-vouchers are not required to be submitted to the Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer.

NOTE.—Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.

110. Contingent register.—

(1) A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a gazetted officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item.

(2) The standard form of the contingent register will be as in [Form G.A.R. 27](#). The actual details such as the number of columns to be opened, the subheads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accounts Officer and the controlling authority to suit the conditions of each department or office.

(3) As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column "Description" though the amount of it is entered only in its special column; the same "Description" column will serve also for note of the month or period to which any recurring charges entered in the other columns belong.

NOTE 1.—If more convenient, a separate register may be maintained for each class of contingent charges.

NOTE 2.—If during the absence of the Head of the Office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government officer, the register must be reviewed and the entries reinitialled by the Head of the Office or such gazetted officer on return to duty at the headquarters.

(4) As each payment is made, entries must be made in the contingent register, of the date of payment, the name of payee and the number of sub-voucher in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.

(5) To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total so as to include all payments under each head, as also charges intimated by Account Office as adjusted on account of debit received from the commencement of the year upto the end of the last expired month.

111. General instructions relating to bills, for drawal of contingent charges.—

(1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place and in any case, at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure. The Head of the Office or the officer to whom this duty has been delegated shall carefully scrutinise the entries in the register (s) with the sub-vouchers, initial them if this has not already been done, and sign the bill which will then be dated and numbered and presented for payment.

(2) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them provided that in a case of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accounts Officer.

(3) Unless the Controller General of Accounts on the advice of the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Rs.500 each shall be submitted to the Accounts Office in respect of contingent charges referred to in rules 114 and 115. [{Refer to Correction Slip 21}](#)

NOTE 1.—In respect of petty contingent expenditure upto Rs.500, if any, for which original sub-vouchers are not required to be attached to bills, the items should, however, be listed out in [Form GAR 28](#) to be attached to them.

NOTE 2.—When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the

sub-voucher (s) will bear when payment is made.

112. Certificate in support of payment to payees whose names cannot be disclosed.—

When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made shall be submitted to the Accounts Officer in support of the payment in lieu of the payee's receipt ordinarily required.

113. Contract contingencies.—

In respect of contract contingencies, the bill shall be presented in a form similar to [Form G.A.R. 29](#). No sub-vouchers need be sent to the Accounts Officer.

114. Fully vouched contingent charges-and special provisions relating to telephone, electricity and water charges.—

Contingent bills, of officers which do not require countersignature may be drawn by presenting bills in [Form G.A.R. 29](#) showing full details of the charges and supported by sub-vouchers.

Provided that in case any officer has to embody in his bill, charges of any subordinate officer who normally draws money by presenting his bills directly to the Pay and Accounts Officer or under his cheque-drawing powers, the countersigning officer must submit monthly bills in the manner stipulated in rule 119 in adjustment of the abstract bills cashed by himself or his subordinates.

NOTE 1.—The proviso is intended to cover cases where a Head of Department or Controlling Officer has to submit after counter-signature, monthly detailed bills to the concerned Accounts Officer, in adjustment of the abstract bills cashed by himself and his subordinates under the provisions of rule 117.

NOTE 2.—In cases (other than those of a non-cheque drawing D.D.O. situated at a place different from that of the accredited Pay and Accounts Office or cheque-drawing D.D.O. authorised to pay the contingent bills, as the case may be) where payments of telephone, electricity and water charges are generally more than the monetary limit prescribed in rule 99 and which cannot, therefore, be paid out of the permanent advance, funds required for making only these three types of contingent payments may be drawn on fully-vouched contingent bills (GAR 29) under the provisions of this rules, attaching thereto a duplicate copy of the demand bill received, as sub-voucher. For such payments, wherever only one copy of the demand bill is received from the Telephone Department or State Electricity Board or local body and the payments are made only by cheque, funds required may be similarly obtained by attaching photostat copy of the demand bill (duly attested in regard of amount) which will serve as a sub-voucher in support of relevant contingent bill as a special case. This special provision shall not, however, be extended to any other type of cases; or even to the three instant types if the payment accrues to a private party. In the case of telephone bills, 'Government Account' category cheques shall be drawn. Cheques, in others cases, shall be crossed 'A/C Payee only'. Stamped receipt or receipt thereon, received against payment of such a bill by cheque may be retained by the drawing and disbursing officer and will be accorded by him, the same treatment as envisaged in rule 109 Also see 'Note' below condition (vi) under rule 90 ' of the General Financial Rules, 1963.

115. Scale regulated charges and special contingencies.—

(1) In terms of rule 97 of the General Financial Rules, 1963 an authority competent to classify an expenditure as scale-regulated, shall prescribe the conditions precedent to the application of the scale, the certificates to be furnished with the bill and whether such a bill shall be countersigned before or after payment. In the latter case, such charges may be drawn in the abstract bill [Form G.A.R. 30](#), with a full description of the charges, and subject to presentation of the detailed bill to the Controlling Officer for countersignature and transmission of the Accounts Officer in accordance with the procedure prescribed in rules 118 to 121.

(2) Special contingencies, which require the previous sanction of the superior authority before they can be incurred, may be drawn either in the abstract bill [Form GAR 30](#) with a full description of charges and subject to presentation of detailed bill in accordance with the procedure laid down in rules 118 to 121; or in the bill [Form GAR 29](#) as the occasion may demand. When expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills shall bear

a note of how much has been spent up to that date, against the sanction.

116. General instructions relating to countersigned contingencies.—

Items of contingent charges requiring countersignature and list of drawing and disbursing officers Who can draw them on abstract bills should be drawn up as laid down in Government of India's decision No. 2 under rule 92 of the General Financial Rules, 1963.

117. Form of abstract bills, etc. pertaining to countersigned contingencies—

Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn by presenting abstract bills in [Form GAR 30](#) subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accounts Officer in accordance with the procedure hereinafter prescribed.

118. Preparation of abstract bill.—

The numbers assigned to sub-vouchers (in cases of payment from permanent advance) or to credit bills or pre-receipted bills, if any (which on payment will become sub-vouchers) pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 50. A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

119. Form and preparation of detailed bill relating to countersigned contingencies—

(1) A monthly detailed bill shall be prepared in the case of contingent charges to be countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form G.A.R. 31, headed 'Not for payment'" and will show the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; the number and date of every abstract contingent bill cashed, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

(2) The detailed bill shall be signed by the Head of the Office and submitted to the Controlling Officer, (or if there be no controlling officer to the Accounts Officer, direct) with all sub-vouchers above Rs.50 his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—The limit of Rs. 50 above which sub-vouchers are required to be submitted to the Controlling Officer is subject to alteration by the Controller General of Accounts on the advice of the Comptroller and Auditor-General.

(3) If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the counter-signing officer with the detailed bill.

120. Counter signature of detailed bill, etc.—

On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher. Any disallowing officer with the sub-vouchers. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer. The countersigning officer shall then record the date of admission, under his initials, sign the bill and despatch it to the Accounts Officer direct with the sub-vouchers for items for more than Rs.200 each, his signature to the certificate endorsed in the bill, taking the place of the smaller ones.

NOTE 1.—The term 'items' refers to items of expenditure and not items of charge; for example a charge for Rs.220 for section-writers would not require to be supported by a sub-voucher if the amount is made up of sums paid to several individuals none of which exceed Rs.200. The limit of Rs.200 is, however, subject to alteration by the Controller General of Accounts on the advice of Comptroller and Auditor General.

NOTE 2.—In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

NOTE 3.—A register of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be titled by a Department of the Central Government in consultation with the Accounts Officer.

NOTE 4.—The detailed bills duly signed by the controlling officer shall be sent to the Accounts Officer direct within a month from the date of receipt of such bills in his office.

121. Disallowance by the countersigning officer.—

After despatch of the bill to the Accounts Officer, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented for payment by the same department or office. The gross amount of each sub-voucher shall be entered in such bills, and below the total shall be entered 'Deduct disallowed from the bill of.....Rs.....', the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill by entering after the total of sub-vouchers 'Add amount disallowed from bill of..... refunded by deduction from contingent bill No..... dated.....and subsequently allowed as per.....'; the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

122. Contingencies requiring counter-signature before payment.—

Bill for contingent charges requiring counter signature before payment shall be drawn in [Form G.A.R. 32](#).

123. Payment for purchase of service postage stamps.—

Crossed 'Government Account' cheque in favour of the Post Master (or Treasury Officers in States where the work of stocking or distribution or both of service stamps has not yet been taken over by the Posts and Telegraphs Department) or State Bank of India branches which are authorised to sell stamps may be drawn or obtained by drawing and disbursing officers from Pay and Accounts office by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps will be used on prepaying postage on communication bona fide on the public service and that expenditure could not be avoided.

PART III WITHDRAWAL FROM THE GOVERNMENT ACCOUNT

SECTION IV.—PURCHASE OF STORES.

124. The term "Stores".—

In this Section, the term 'Stores' is used to indicate all articles and materials required for the public service and coming into an office's possession for various purposes which are budgetted for and classifiable under heads of expenditure such as works, tools and plant, machinery, equipment, material and supply.

125. Application—

Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchases of stores for purposes of the Government, the payments for acquisition of stores required for the public service shall be regulated by rules in this section except in so far as they are supplemented or varied by authorised departmental regulations.

126. Purchases in India other than through Directorate General of Supplies and Disposals.—

(1) Subject as hereinafter provided, the provisions of Section III of this Part shall apply generally to payments for stores purchased in India otherwise than through the Director General, Supplies and Disposals.

(2) As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event, of the materials being found short or defective. In all such cases, the amount required for payment shall be drawn on an abstract bill (G.A.R. 30), giving full description of the charges and number and date of sanction permitting advance payment (wherever necessary). In such cases of advance payments, as soon as the supplies are received, a detailed bill (G.A.R. 29) prepared on the basis of the actual verification and measurement of the supplies, along with the required sub-vouchers, must be submitted to the Accounts Officer in adjustment of the advance drawn earlier quoting Voucher No. and date of the relevant abstract bill. The provisions of rule 102 shall be followed.

NOTE.—Wherever stores are supplied by one Department to another and debits are required to be raised through the Accounts channel, the following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned:—

'It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

(1) Department or Office to which the charge is debitabe.....

(2) Unit of appropriation (Major, Minor, Subhead and Detailed head) and Demand for Grant.....Number.....

(3) Month and year to which the charge relates

(4) Accounts Officer by whom the amount is payable

127. Purchases through Directorate General of Supplies and Disposals.—

(1) Without prejudice to the generality of the provisions contained in Section I and III of this Part with regard to

withdrawal of moneys from the Government Account, the procedure relating to payments for stores purchased through the Director General, Supplies and Disposals may be regulated by special orders issued by the Government in this behalf.

(2) Subject as aforesaid, payments will be made by the organisation under the Chief Controller of Accounts, Department of Supply and inter-departmental adjustments effected against the Department concerned through their accounts organisations in accordance with the procedure prescribed therefor in the Civil Accounts Manual.

128 Purchases outside India through the India Supply Missions.—

Payments for all purchases ordered through the India Supply Missions at London or Washington will be arranged by the High Commission of India, London or Indian Embassy, Washington, as the case may be. the debits being passed on to India for adjustment.

129. Procedure for payment against direct orders on firms, etc., abroad.—

In regard to articles obtained by placing direct orders on firms or individuals in the United Kingdom, United States of America or any other foreign country, payment shall be arranged in accordance with the following:—

(i) the drawing and disbursing officer of the Ministry or Department which has placed the order after following the usual procedure (including issue of formal sanction order therefor), shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firm's bill, in original, with necessary endorsement and, certificate thereon to his Accounts Officer. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim. The Accounts Officer will apply usual prechecks and pass the bill.

(ii) Where the time schedule of payment permits, the Accounts Officer will, thereafter, purchase a bank draft in the specified foreign currency in favour of the supplier in the foreign country, through the accredited bank and forward it to the concerned departmental officer for despatch to the supplier by mail or otherwise. The cost of the bank draft in rupees as reflected in the bank scroll will be booked by the Accounts Officer against the relevant head of account.

(iii) Wherever the supply order or order in regard to acceptance of tender involves heavy payments, with a specific payment schedule clause therein, usually a letter of credit is opened in favour of foreign suppliers through the accredited bank of the Ministry or Department concerned. Alternatively, payment could also be arranged by telegraphic bank transfer from India directly into the payee's pre-specified bank account abroad as soon as the completed invoice and all relevant documents as required by the terms of the contract are received in the Ministry, Department or by the bank in India, nominated by the Ministry or Department for the purpose, so as to strictly adhere to the stipulated time schedule of payment. Special care should be taken to ensure that the requisite documents are promptly passed on by the bank to the respective authorities in the Ministry or Department concerned for verification where the time schedule is to reckon from the date of receipt of the same by the Department or bank whichever is earlier.

(iv) In the case of stores ordered by a Ministry or Department direct from firms abroad on FOB basis and *subject to inspection by the India Supply Mission, London or Washington*, the procedure prescribed above will be supplemented by a check that the inspection certificate on the supplier's bill has been recorded by the India Supply Mission concerned.

NOTE 1—Special care should be taken by the purchasing Department in differentiating the action required on its part in connection with the purchase of stores or articles or both through the agency of Indian Supply Mission, London or Washington (the agency function covering invitation and acceptance of tenders and or placing contracts, inspection of stores or articles and payment aspects), from that required where inspection and shipping only is arranged through these agencies. Provisions of rule 128 shall be applicable in regard to payment in the former type of cases and provisions of clause (iv) will be applicable in the latter type of cases.

NOTE 2.—This rule covers purchases from abroad made under the normal procedures and rules. Purchases and procurement of stores under special arrangements will be governed by the procedure specified in the relevant agreement or instrument or undertaking.

NOTE 3.—Instructions regarding procedures for payments to foreign suppliers for imports covered under various foreign aid (credits, loans or grants) programmes and, instructions regarding procedures for accounting of cash and equipments grants received by the Government from various foreign Governments or Institutions, are required to be issued by the Controller of Aid Accounts and Audit (Department of Economic Affairs) -for each loan, credit or grant agreement, separately, duly approved by the Controller General of Accounts on the advice of the Comptroller and Auditor General.

SECTION V.—WORKS EXPENDITURE AND MISCELLANEOUS PAYMENTS

130. Application—

The rules from 130 to 138 shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department or the Military Engineering Service, or under special orders of the Government by the Department using or requiring such works.

131. Charges on petty construction and repair works met from contingencies.—

Expenditure on petty construction and repairs which, under any order issued by the Government, treated as contingent expenditure of the Department incurring it, is subject to the rules in Section III of this Part. When contingent bills are drawn for works expenditure permitted to be treated as contingent expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimates shall invariably be entered in the bill. A full description of each item of expenditure together with details where necessary, showing the rates and quantities shall be given and sub-vouchers, together with the receipt of the actual payee, shall be furnished under the rules in Section III of this Part. When it is not possible to give details of the expenditure at the time of drawing the bill, they must be given subsequently in a bill in [Form GAR 31](#) headed 'Not Payable, to which the necessary sub-vouchers shall be attached. The transmission to the Accounts officer of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

NOTE.—Payment for labour shall be supported by the certificate prescribed in rule 101.

132. Payments to labourers.—

(1) As a general rule but subject to such exceptions as may be laid down in the authorised departmental regulations, wages of labourers engaged departmentally, shall be drawn on muster rolls showing the names of the labourers number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to the entries once made.

(2) Subject as provided in sub-rule (1), the muster rolls may be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

133 Witnessing the payments.—

(1) The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

(2) If any items remain unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn before it is finally passed by the person who made the payment. Unpaid items shall subsequently- be carried forward from .muster roll to muster roll until they are paid, the payments-being recorded and certified in the same way as current items.

(3) Notwithstanding anything contained in sub-rule (2), it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn and that suitable precautions are taken to prevent double payment.

134. Payments to work charged establishment.—

(1) Wages of members of the work-charged establishment may be drawn on the form of pay bill of regular establishment (Form GAR 13) or such other suitable form as may be prescribed in authorised departmental regulations, according to local circumstances or to meet local requirements.

(2) The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

NOTE 1.—Deductions such as on account of fines, income-tax and recoveries of advances such as festival advances etc. should be shown by special entries against the names concerned.

NOTE 2.—If the acknowledgement of the payee cannot conveniently be obtained on the bill itself; it may be obtained separately and attached to the bill as a sub-voucher.

(3) Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, quoting in each case; the reference to the bill in which the charge was originally included and the particular item thereof. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records so as to guard against second payment.

135. Payments to suppliers and contractors.—

(1) Unless in any case the Government direct otherwise, payment for all work done other than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared, as far as possible, by the claimants themselves in authorised forms of bills and vouchers, and no payment other than an advance payment may be authorised, unless the correctness of the claim in respect of quantities and rates as well as the quality of the works done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

(2) Subject to such general or special instructions as may be issued by the Government, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

136. Payments for works done through local authority.—

(1) When the maintenance of any Government buildings or roads is entrusted to a Local authority, the payment made to it on this account shall be treated in the same way as payment for work done by a contractor.

(2) If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

137. Advances to contractors.—

As a general rule, and subject to such exceptions as may be authorised by the Government, no payment can be made to a contractor except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors

during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made, before final payment is made which must, in no case, be permitted without detailed measurement.

138. Detailed procedure to be prescribed through departmental regulations.—

Without prejudice to the generality of the rules contained in this Section, the forms of bills and the detailed procedure to be observed by departmental officers and the vouchers relating to works expenditure, may be prescribed through departmental regulations.

139. Refund of revenue.—

(1) Refunds of revenue can be drawn only on the demands and on the receipt of the person entitled to receive such refunds after production of proper authority.

(2) A Ministry, Department and or Union territory may, however, permit departmental officers functioning Under it, to draw amounts in lump sum on their receipt and to make payment (by obtaining separate cheques in favour of the refundees or by cash where the refunds are upto Rs. 100 in each case) to the refundees concerned in certain of the types or classes' of revenue receipts handled by them which are to be specified by the Ministry, Department, Union territory as the case may be, in consultation with its Principal Accounts Officer. In such cases, the bill for such drawal should be accompanied by a statement showing the names of the refundees, the amount refundable to each, and the number and date of the challan through which the money was originally credited.

(3) On no account may such amounts be drawn to be lodged in a deposit account pending demand.

(4) Refunds of the value of Currency Notes credited to Government in accordance with the provisions of the Reserve Bank of India (Note Refund) Rules, 1975, shall be made by the Currency Officer by debit to Government Account (account held under Department of Economic Affairs) and, simultaneously, the particulars of the original credit together with the receipt of the actual payee shall be sent by him to the Pay and Accounts Officer, Ministry of Finance (Department of Economic Affairs).

140. Refund of revenue from permanent advance.—

In such cases where Government officers have to make payments for the refunds of revenue under the provisions of sub-rule (2) of rule 139 and there is likelihood of delay in drawal, the payment of such claims as are upto Rs. 100 may be made out of permanent advance or imprest which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of refund bills.

141. Procedure to be followed for noting the refunds in departmental records, etc.—

Except as otherwise provided in these rules, every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

NOTE.—Refunds of Union Excise Duties and Customs receipts are made through cheques by the authorised officers in the Central Excise and Customs Collectorates under the Department of Revenue and are regulated in accordance with the departmental instructions issued, by the Central Board of Excise and Customs, Ministry of Finance (Department of Revenue) under a special procedure prescribed in the Board's letter No. 3|72-CX-6 (F. No. 1|49|69-CX-6) dated 14th February 1972 as amended from time to time. However, petty refunds of upto Rs. 100 each may be made in cash. The provisions of this rule and of rule 142 shall not, therefore, be applicable to these refunds.

142. Form of bill for drawal of refunds of revenue.—

(1) Except as otherwise provided in these rules, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money on account of refunds of

revenue shall be prepared in [Form GAR 33](#). The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at the foot, while the Accounts Officer shall verify the credits by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so. [Where the revenue was credited to a Treasury prior to Departmentalisation of Accounts of Union Government (Civil), this verification is to be got done by the Treasury].

(2) Where, under the provisions of rule 139 or rule 140, a departmental officer is required to draw the amount for refund of revenue, he will prepare a bill in Form GAR 33 duly supported by the original challan with which the money was credited' to Government Account or by a duly attested statement showing the names of the refundee's, the amounts to be refunded and the number and date of the challan with which the money was originally deposited and the amount, if any, already refunded, in cases where the amounts received from more than one person were credited by a single challan by him, and present it for payment after acknowledging the receipt thereof in the space provided for 'Claimant's signature' .and after scoring out the words 'Claimant's signature'. The Accounts Officer will then make the payment to the departmental officer after verifying the credit as' stated in sub-rule (1).

NOTE 1.—Bill for refund of passport fees, whose refund is permissible should be prepared in Form GAR 33 by the Regional Passport Officer.

NOTE 2.—A special form and a separate procedure have been prescribed for refund made by Central Publications Branch, Delhi.

143. Refund of examination fees received by the Union Public Service Commission etc.—

(1) (a) If the amount of an examination fee originally received from a candidate through of by means of crossed Postal Order or any part of it, is to be refunded, the Secretary (or an Officer duly authorised in this regard) of Union Public Service' Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, New Delhi a bill for the amount to be refunded, duly supported by the original challan crediting the money to the Government Account along With the money order form duly filled in.

(b) The accompanying challan shall also indicate under the Secretary's (or of a duly authorised officer in this regard) dated signatures the total amount to be refunded. If the amount were deposited in lump sum into the bank, a statement showing the names of the candidates demanding refunds, the amounts . to be refunded to each, the number and date of the challan in which the money was originally, deposited and the amount already refunded, if any, shall accompany the bill instead of the challan; such statement will be duly attested by the Secretary (or by an Officer duly authorised in this regard) of the Commission.

(c) The Pay and Accounts Officer, after necessary check and verification with the original entry in the bank scroll, shall pass the bill and forward the money order form to the Post Office along with the 'Government Account' cheque for the total' amount of the bill (including money order commission charged) in favour of the postal department under intimation to the Drawing and Disbursing Officer of the Commission. The Secretary of the Commission (or an officer duly authorised in this regard) shall watch for the money order receipts' and record them after necessary check and note in the original copy of the challan under his dated signatures the amounts refunded.

(2) If the amount of examination fee was originally paid in any Embassy or Mission abroad and the refund is desired in India, similar action would be taken except that verification of the credit will be on the authority of the Secretary of the Commission (or of an officer duly authorised in this regard).

[\[Refer Correction Slip 22\]](#)

(3) If the amount of an examination fee originally received from the candidate by the Commission in the form of Central Recruitment Fee Stamps affixed on the application, is to be refunded, the Secretary (or an Officer duly authorised in this regard) of Union Public Service Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, a bill for the amount to be refunded duly

supported by the sanction issued by the Secretary of the Commission (or an Officer duly authorised in this regard). Before issuing sanction for the refund of the amount, necessary verification with reference to the application and the recruitment stamps affixed thereon shall be done by the Commission and suitable note kept on the application to avoid double claim. The stamp affixed shall also be duly cancelled.

144. Refund of income tax, corporation tax etc.—

Special rules are prescribed by the Central Board of Direct Taxes, Ministry of Finance (Department of Revenue) for the refund of Income Tax and Corporation Tax. The said rules also apply *mutatis mutandis* to refund of Estate Duty, Wealth Tax, Expenditure Tax, Gift Tax and Hotel Receipt Tax. Payments of such refunds shall be made to the refundee himself, or to a person duly authorised by him to receive payment, provided that the receipt at the foot of the refund voucher is signed by the refundee himself. Such orders of refunds drawn on the bank direct are negotiable instruments and are, therefore, capable of being transferred by endorsement and delivery in accordance with the provisions of the Negotiable Instruments Act, 1881 (26 of 1881).

145. Period of validity of refund order. —

Unless otherwise provided by any law, rule or departmental regulation, an order for refund of revenue shall remain in force for a period of three months only from the date of its issue and no payment shall be made on its authority thereafter unless it is revalidated by the sanctioning authority.

146. Grants-in-aid, contributions.—

The terms 'Grants-in-aid' and 'Contributions', include such types of expenditure as grants to local bodies, religious, charitable or educational institutions and compensation to Government servants for accidental losses and contributions to public exhibitions and fairs.

147. Form of bill for grant-in-aid, etc.—

Save as hereinafter provided and subject to any general or special Orders of the Government, bills for grants-in-aid or contributions shall be presented by the department in [Form G.A.R. 34](#), the bills for the expenditure sanctioned by the Government and subordinate authorities under the powers delegated to them being drawn by the departmental officer nominated by the Government and the drawing officer in the office of the sanctioning authority respectively. The orders sanctioning the payment must be quoted in, each case.

148. Form of bill for compensation, etc.—

Compensation to Government servants for accidental losses due to effect of floods, cyclones, earthquakes or otherwise, may be drawn in a simple bill form indicating the name and designation of the person, amount of compensation, sanction order number. The sanction Order should also be attached thereto, while submitting to the Pay and Accounts Office for pre-check payment.

149. Form of bill for stipends and scholarships, etc.—

Bills for educational scholarships or stipend, shall be presented in [Form G.A.R. 35](#) or in such other form as may be prescribed by authority competent to sanction such payments in consultation with the Principal Accounts Officer concerned. In the case of payments to institutions under private management, such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government official as may be nominated in this behalf by the sanctioning authority, who will present the bill and draw the amount thereof and make The payment to the institution concerned. The orders sanctioning the payment which should clearly state that the amount shall be drawn by the departmental officer nominated therein, must be quoted in each case .If any conditions are attached to the payment of scholarships or stipends the bill must bear a certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled.

NOTE.—The provisions of this rule are not applicable to the various scholarship schemes of the Government; the amounts of scholarship in respect of students awarded scholarship under such schemes are drawn by

presentation of bills by the Ministries or Departments concerned in accordance with the rules governing the schemes, and the cheques or drafts obtained in favour of the Heads of the Institutions concerned are sent to them for making payments to the students concerned.

150. Investment by Government.—

Bills for Government's investments in a company, corporation or similar autonomous organisation shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipt in a form similar to [Form G.A.R. 34](#), duly supported by a copy of sanction for such payment.

151. Interest on Government debt.—

The procedure with regard to payment of interest -on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government securities Manual issued under the authority of the Government.

152. Payment to the Reserve Bank.—

Bills for sums payable to the Reserve Bank, such as bills in connection with the floatation of new loans or management of Public Debt, shall be countersigned by an officer of the Ministry of Finance before they are paid.

NOTE.—The Reserve Bank is authorised to debit the Government Account in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of Government loans or payments which it may make to bankers, on account of brokerage; subject to the condition that the Reserve Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Reserve Bank.

153. Expenditure from discretionary grants at the disposal of any Government authority.—

(1) When a sum of money is placed at the disposal of any particular authority for expenditure on specified objects, all amounts sanctioned against it must be supported by an order of the authority concerned stating—

- (i) the particular object of the expenditure, which must always be within the general purpose of the grant;
- (ii) the amount sanctioned for it (the grant is to be non-recurring i.e. not involving any future commitments);
- (iii) the person in whose charge expenditure is to be.

(2) The disbursing officer may draw the money on his receipt specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure but can draw as often as he finds convenient.

(3) An account of the expenditure must be rendered to the Accounts Officer concerned, in which the disbursing officer should enter on the receipt side all sums he has drawn and on the expenditure side, all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account, without vouchers, shall also be sent to the administrative department concerned. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the orders sanctioning it. In such a case, the account may be withheld till the end of the said period of three months and then sent covering the entire period. An account must in any case be made up and rendered up to the 31st March, of each year.

154. Payment on behalf of Defence Services by Union territory administration.—

(1) Disbursements by civil authorities for the purchase of or compensation for lands taken up for the Defence Services, and also those for compensation for loss of crops, and damage to lands, shall be vouched by the bills and receipt of the payees and the original orders or certified extracts therefrom under which the expenditure is incurred.

(2) When a Civil officer required to supply carriage to troops on the march, makes an advance to the owners of half the hire charges for the whole journey and recovers the same from the requisitioning Defence officer on making over the carriage to the Defence authorities, the amount may be drawn for such advance payment, from the permanent advance held by the Civil officer on an abstract bill, the amount of the bill and subsequent recovery being taken to the head "858 Suspense Accounts—Pay and Accounts office Suspense."

(3) A similar procedure will also be followed in cases in which a Civil Officer is called upon to supply articles of provision to troops on the march.

155. Compensation for land.—

The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders issued.

156. Discount on stamps.—

When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in [Form G.A.R. 31](#) headed "Not for payment" shall be prepared by the concerned Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for counter-signature and transmission to the Pay and Accounts Office.

157. Commission to registrars.—

(1) Commission to Registrars may be drawn under authorised departmental regulations, on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the accounts.

(2) In cases in which the commission is calculated upon a number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated.

SECTION VI.—LOANS AND ADVANCES

158. Application.—

The rules in this part shall apply to loans and advances of different classes, which are granted by the Government except in so far as they are governed by any special rules (e.g. payment of loans by the; Central Government to State or Union territory Governments) issued by Government or, contained in other parts of these rules or in any authorised departmental regulations.

159. Form of bill for loans and advances and drawal thereof—

(1) Except as otherwise provided in rules 161 to 166, loans and advances may be drawn On simple receipt in a form similar to [Form G.A.R. 34](#).

(2) Subject to the provisions of rules 161 to 166, bills for loans and advances shall be drawn by the drawing officer of the office of the authority sanctioning payment of loan or advance. The bill shall be supported by a copy of the sanction for such payment. In case of payments by cheques or bank drafts, the drawing officer shall obtain cheques or drafts wherever necessary and make arrangements for payment.

160. Mode of repayment of loans and advances.—

(1) Where repayment is made by deduction from the amount of a claim against the Government, or where ever repayment by directly crediting Government, Account in the relevant branch of the .accredited Bank is permitted, the original date and amount of the loan or advance should be indicated in the relevant document so as to provide sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must he separately specified If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount shall be quoted.

(2) Procedure for payment of interest on and repayment of principal of loans and advances by public sector undertakings and parties other than State Governments, Union territory Governments or foreign Governments is indicated in [Appendix III](#).

161. Scope of the term 'Revenue advances'.—

The following special procedure is prescribed for the drawing of Revenue Advances which include takavi advances, advances under the Land Improvement Acts and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law or under special order of the Government.

NOTE.—Takavi works advances in the form of expenditure on Takavi works in the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Public Works Department, recoveries of such advances will be made by the Collector in the same way as arrears of land revenue.

162. Procedure for drawal of revenue advances.—

(1) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental Officers who maintain detailed accounts of such advances in lump sum on abstract bills in [Form G.A.R. 30](#) for disbursing to the parties.

(a) In the former case, the payments must be supported by mutual payees' receipts, and in the latter case by a certificate from the authorised disbursing officer to the effect that payment will be made to the proper payees and their receipts duly taken and filed.

(b) In the later case, the following safeguards shall be adopted:

(i) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case should the submission' of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

(ii) Disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(iii) Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accounts Officer in adjustment of the advance drawn.

(iv) The head of the department concerned should prescribe a money limit for ' the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

(2) The Accounts Officer shall maintain a plus and minus memorandum with which the departmental Officer should reconcile the balances as per accounts records. Special care shall be taken while paying recoveries

into Government Account that the amount of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

163. Advances under special laws.—

Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or 'by such orders, general or special as may be issued by the Government in this behalf.

164. Advances {or departmental purposes.-

(1) Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officer for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

(2) In case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duties such as maintaining detailed accounts of the advances, of watching their recoveries and of supervision, shall rest with the departmental authorities concerned, the Accounts Officer being responsible only for maintaining a plus and minus memorandum, where necessary, in accordance with relevant orders of Government.

(3) The provisions of sub-rule (2) of rule 162 shall also apply to advances of this class of which the detailed accounts are kept departmentally.

165. Advances to government servants on personal account.—

(1) These advances may be drawn on [Form G.A.R. 36](#) in respect of long term advances and [GAR 37](#) in respect of short term advances. The names of Government servants with their designation and the amounts of advances sanctioned for each should be clearly indicated.

(2) A personal advance to Government servant may be repaid, either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. The recovers through pay bills of long term advances referred to in rule 187 (b) of the General Financial Rules, 1963, and of interest thereon, should be supported by schedules of recoveries of advances in [Form G.A.R. 38](#), separate schedules being attached for different types of advances. In the case of recoveries of advances referred in rule 187 (c) of the General Financial Rules, 1963, only monthly abstract in [Form G.A.R. 39](#) may be attached to the last establishment bill drawn during each month.

166. Other loans and advances.—

Subject to the general provisions contained in rules 158 to 160, loans and advances not falling under any of the separate classes specified in rules 161 to 165 may be drawn and repaid in accordance with such general or special orders as the Government may issue in each case.